



WRIGHT COUNTY, MISSOURI
TWO YEARS ENDED DECEMBER 31, 1999

**From The Office Of State Auditor
Claire McCaskill**

Report No. 2001-25
March 26, 2001
www.auditor.state.mo.us

AUDIT REPORT



Office Of The
State Auditor Of Missouri
Claire McCaskill

March 2001

www.auditor.state.mo.us

IMPORTANT: The Missouri State Auditor is required by Missouri law to conduct audits only once every four years in counties, like Wright, which do not have a county auditor. However, to assist such counties in meeting federal audit requirements, the State Auditor will also perform a financial and compliance audit of various county operating funds every two years. This voluntary service to Missouri counties can only be provided when state auditing resources are available and does not interfere with the State Auditor's constitutional responsibility of auditing state government.

Once every four years, the State Auditor's statutory audit will cover additional areas of county operations, as well as the elected county officials, as required by Missouri's Constitution.

This audit of Wright County included additional areas of county operations, as well as the elected county officials. The following concerns were noted as part of the audit:

- On the last working day of 1998, 1999, and 2000, the County Commission amended budgets for numerous county funds to reflect increased expenditures made during the year. Public hearings were not held prior to the adoption of the budget amendments, and prior to the amendment of these budgets, expenditures had already exceeded the original budget for several funds. It is questionable whether these amendments were for reasons specified in state law or if they were made to just present a balanced budget in accordance with state law. It does not appear as if the budget was used as a monitoring tool throughout the year.
- From January 1997 through November 2000 the county accumulated more than \$3,200 in the Domestic Violence Fund and disbursed only \$205 of these funds to domestic violence shelters. After brought to the county's attention, \$3,265 was distributed to three local domestic violence shelters in November 2000.
- Prior audit reports have addressed the inadequacy of the Sheriff's accounting controls and procedures. While the former Sheriff responded in previous audits that these recommendations would be implemented, conditions have not improved. Our review again noted numerous concerns regarding the accounting records and controls, including untimely deposits, lack of receipt and bank reconciliations and inadequate segregation of duties. In addition, approximately \$8,700 in civil fees had accumulated in the Sheriff's civil bank account and had not been disbursed to the County Treasurer. Seized property items are not properly accounted for, and the Sheriff maintains custody of a bank account for which there is no statutory authorization.

(over)

YELLOW SHEET

Also included in the audit are recommendations to improve the accounting controls and procedures of the Prosecuting Attorney, Health Center and Developmentally Disabled Board. The audit also noted the county owed approximately \$7,250 to the state for errors not detected in Assessment Fund reimbursement claims.

Copies of the audit are available upon request.

WRIGHT COUNTY, MISSOURI

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FINANCIAL SECTION

State Auditor's Reports



CLAIRE C. McCASKILL
Missouri State Auditor

**INDEPENDENT AUDITOR'S REPORT ON THE
FINANCIAL STATEMENTS**

To the County Commission
and
Officeholders of Wright County, Missouri

We have audited the accompanying special-purpose financial statements of various funds of Wright County, Missouri, as of and for the years ended December 31, 1999 and 1998, as identified in the table of contents. These special-purpose financial statements are the responsibility of the county's management. Our responsibility is to express an opinion on these special-purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the special-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the special-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

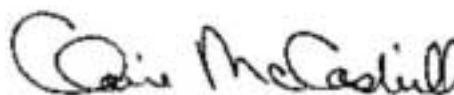
The accompanying special-purpose financial statements were prepared for the purpose of presenting the receipts, disbursements, and changes in cash of various funds of Wright County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of the county and are not intended to be a complete presentation of the financial position and results of operations of those funds or of Wright County.

In our opinion, the special-purpose financial statements referred to in the first paragraph present fairly, in all material respects, the receipts, disbursements, and changes in cash of various funds of Wright County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of the county as of and for the years ended December 31,

1999 and 1998, in conformity with the comprehensive basis of accounting discussed in Note 1, which is a basis of accounting other than generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we also have issued our report dated January 18, 2001, on our consideration of the county's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

The accompanying History, Organization, and Statistical Information is presented for informational purposes. This information was obtained from the management of Wright County, Missouri, and was not subjected to the auditing procedures applied in the audit of the special-purpose financial statements referred to above.

A handwritten signature in dark ink, appearing to read "Claire McCaskill". The signature is fluid and cursive, with the first name "Claire" written in a larger, more prominent script than the last name "McCaskill".

Claire McCaskill
State Auditor

January 18, 2001 (fieldwork completion date)

The following auditors participated in the preparation of this report:

Director of Audits:	Thomas J. Kremer, CPA
Audit Manager:	Donna Christian, CPA
In-Charge Auditor:	Amy Fast
Audit Staff:	Ted Fugitt, CPA
	Rachel Simons
	Bryan Meadows



CLAIRE C. McCASKILL
Missouri State Auditor

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the County Commission
and
Officeholders of Wright County, Missouri

We have audited the special-purpose financial statements of various funds of Wright County, Missouri, as of and for the years ended December 31, 1999 and 1998, and have issued our report thereon dated January 18, 2001. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

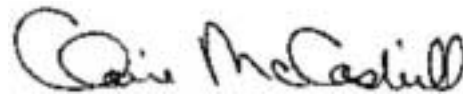
As part of obtaining reasonable assurance about whether the special-purpose financial statements of various funds of Wright County, Missouri, are free of material misstatement, we performed tests of the county's compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance which are described in the accompanying Management Advisory Report.

Internal Control Over Financial Reporting

In planning and performing our audit of the special-purpose financial statements of various funds of Wright County, Missouri, we considered the county's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the special-purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material

weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the special-purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting which are described in the accompanying Management Advisory Report.

This report is intended for the information of the management of Wright County, Missouri, and other applicable government officials. However, this report is a matter of public record and its distribution is not limited.

A handwritten signature in dark ink, appearing to read "Claire McCaskill". The signature is fluid and cursive, with the first name "Claire" written in a larger, more prominent script than the last name "McCaskill".

Claire McCaskill
State Auditor

January 18, 2001 (fieldwork completion date)

Financial Statements

Exhibit A-1

WRIGHT COUNTY, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - VARIOUS FUNDS
YEAR ENDED DECEMBER 31, 1999

Fund	Cash, January 1	Receipts	Disbursements	Cash, December 31
General Revenue	\$ 348,887	1,195,527	1,144,656	399,758
Special Road and Bridge	115,734	895,862	890,164	121,432
Assessment	5,302	147,364	127,418	25,248
Law Enforcement Training	4,744	6,305	7,672	3,377
Prosecuting Attorney Training	22	1,920	1,706	236
Prosecuting Attorney Bad Check	1,877	16,278	11,351	6,804
Prosecuting Attorney Delinquent Tax	276	135	0	411
Local Emergency Planning Commission	4,807	3,409	4,576	3,640
Recorder User Fee	39,942	10,417	2,545	47,814
Domestic Shelter	1,536	875	0	2,411
Christmas Light	135	16	113	38
Drug	86	5	0	91
Road and Bridge Landfill Fees	2,543	139	0	2,682
Computer Upgrading/Remodeling	25,928	20,408	24,434	21,902
Sheriff Civil Fees	0	11,530	11,566	(36)
Sheriff Calendar	6,095	581	3,466	3,210
Juvenile Detention Center	50,183	234,981	185,586	99,578
Associate Circuit Division Interest	3,123	535	1,484	2,174
Developmentally Disabled	366,730	111,949	51,520	427,159
Health Center	113,420	322,207	287,423	148,204
Law Library	2,073	2,898	2,814	2,157
Circuit Clerk Interest	7,785	2,176	1,616	8,345
Family Access	150	61	0	211
Total	\$ 1,101,378	2,985,578	2,760,110	1,326,846

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit A-2

WRIGHT COUNTY, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - VARIOUS FUNDS
YEAR ENDED DECEMBER 31, 1998

Fund	Cash, January 1	Receipts	Disbursements	Cash, December 31
General Revenue	\$ 305,311	1,082,073	1,038,497	348,887
Special Road and Bridge	114,978	929,062	928,306	115,734
Assessment	983	127,579	123,260	5,302
Law Enforcement Training	1,735	5,580	2,571	4,744
Prosecuting Attorney Training	579	946	1,503	22
Prosecuting Attorney Bad Check	4,290	15,102	17,515	1,877
Prosecuting Attorney Delinquent Tax	132	144	0	276
Local Emergency Planning Commission	7,445	4,301	6,939	4,807
Recorder User Fee	36,638	8,884	5,580	39,942
Domestic Shelter	854	887	205	1,536
Christmas Light	157	18	40	135
Drug	230	17	161	86
Road and Bridge Landfill Fees	12,263	336	10,056	2,543
Computer Upgrading/Remodeling	20,000	23,437	17,509	25,928
Sheriff Civil Fees	510	15,550	16,060	0
Sheriff Calendar	6,850	3,467	4,222	6,095
Juvenile Detention Center	34,065	252,600	236,482	50,183
Associate Circuit Division Interest	4,949	791	2,617	3,123
Developmentally Disabled	312,864	96,222	42,356	366,730
Health Center	101,569	294,099	282,248	113,420
Law Library	1,390	3,761	3,078	2,073
Circuit Clerk Interest	6,348	3,435	1,998	7,785
Family Access	0	150	0	150
Total	\$ 974,140	2,868,441	2,741,203	1,101,378

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit B

WRIGHT COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 GENERAL REVENUE FUND

	Year Ended December 31,					
	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Sales taxes	\$ 600,000	639,003	39,003	590,000	579,669	(10,331)
Intergovernmental	279,901	288,148	8,247	176,810	260,726	83,916
Charges for services	167,600	175,531	7,931	144,900	157,600	12,700
Interest	26,000	24,401	(1,599)	21,000	22,241	1,241
Other	24,503	29,972	5,469	38,730	27,114	(11,616)
Transfers in	27,000	38,472	11,472	95,000	34,723	(60,277)
Total Receipts	1,125,004	1,195,527	70,523	1,066,440	1,082,073	15,633
DISBURSEMENTS						
County Commission	60,330	60,117	213	54,865	55,628	(763)
County Clerk	60,230	60,159	71	56,375	57,965	(1,590)
Elections	9,750	4,322	5,428	28,150	28,911	(761)
Buildings and grounds	51,696	59,187	(7,491)	52,650	50,411	2,239
Employee fringe benefits	111,112	99,278	11,834	89,150	86,732	2,418
County Treasurer	60,779	61,397	(618)	59,071	58,856	215
Township collectors	2,800	701	2,099	3,000	2,745	255
Recorder of Deeds	22,891	20,106	2,785	22,572	23,830	(1,258)
Circuit Clerk	14,025	9,111	4,914	9,100	10,272	(1,172)
Associate Circuit Court	9,320	8,464	856	9,600	8,189	1,411
Court administration	6,168	6,002	166	5,842	6,166	(324)
Public Administrator	10,483	11,482	(999)	10,972	10,514	458
Sheriff	229,814	221,450	8,364	208,896	214,651	(5,755)
Jail	42,661	47,494	(4,833)	30,036	43,476	(13,440)
Prosecuting Attorney	91,259	89,416	1,843	66,552	70,224	(3,672)
Juvenile Officer	174,392	159,324	15,068	166,768	164,422	2,346
County Coroner	12,550	12,403	147	14,550	10,300	4,250
Public health and welfare services	20,048	19,655	393	16,428	17,719	(1,291)
Other	90,931	138,588	(47,657)	85,250	79,526	5,724
Transfers out	37,000	56,000	(19,000)	40,000	37,960	2,040
Emergency Fund	33,750	0	33,750	30,000	0	30,000
Total Disbursements	1,151,989	1,144,656	7,333	1,059,827	1,038,497	21,330
RECEIPTS OVER (UNDER) DISBURSEMENTS	(26,985)	50,871	77,856	6,613	43,576	36,963
CASH, JANUARY 1	348,887	348,887	0	305,311	305,311	0
CASH, DECEMBER 31	\$ 321,902	399,758	77,856	311,924	348,887	36,963

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit C

WRIGHT COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
SPECIAL ROAD AND BRIDGE FUND

	Year Ended December 31,					
	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Property taxes	\$ 22,000	23,368	1,368	21,000	21,079	79
Intergovernmental	1,242,000	810,630	(431,370)	851,300	885,919	34,619
Charges for services	25,000	43,731	18,731	0	3,645	3,645
Interest	5,000	7,706	2,706	6,000	5,585	(415)
Other	33,750	10,427	(23,323)	7,800	12,834	5,034
Transfers in	2,543	0	(2,543)	110,000	0	(110,000)
Total Receipts	1,330,293	895,862	(434,431)	996,100	929,062	(67,038)
DISBURSEMENTS						
Salaries	254,000	215,017	38,983	245,000	230,975	14,025
Employee fringe benefits	58,500	41,209	17,291	54,600	39,808	14,792
Supplies	66,500	54,642	11,858	64,400	46,203	18,197
Insurance	14,950	15,699	(749)	14,250	12,437	1,813
Road and bridge materials	289,000	294,810	(5,810)	244,000	284,379	(40,379)
Equipment repairs	40,000	43,206	(3,206)	35,000	38,520	(3,520)
Rentals	1,000	1,058	(58)	750	1,291	(541)
Equipment purchases	90,000	103,570	(13,570)	135,000	132,232	2,768
Construction, repair, and maintenance	404,000	46,060	357,940	88,000	68,551	19,449
Other	71,400	48,966	22,434	70,050	45,467	24,583
Transfers out	26,000	25,927	73	24,000	28,443	(4,443)
Total Disbursements	1,315,350	890,164	425,186	975,050	928,306	46,744
RECEIPTS OVER (UNDER) DISBURSEMENTS	14,943	5,698	(9,245)	21,050	756	(20,294)
CASH, JANUARY 1	115,734	115,734	0	114,978	114,978	0
CASH, DECEMBER 31	\$ 130,677	121,432	(9,245)	136,028	115,734	(20,294)

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit D

WRIGHT COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
ASSESSMENT FUND

Year Ended December 31,						
1999				1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Intergovernmental	\$ 115,037	105,199	(9,838)	108,250	110,221	1,971
Charges for services	1,000	798	(202)	775	898	123
Interest	1,200	1,004	(196)	500	1,164	664
Other	200	363	163	100	296	196
Transfers in	31,000	40,000	9,000	38,390	15,000	(23,390)
Total Receipts	148,437	147,364	(1,073)	148,015	127,579	(20,436)
DISBURSEMENTS						
Assessor	148,022	127,418	20,604	148,022	123,260	24,762
Total Disbursements	148,022	127,418	20,604	148,022	123,260	24,762
RECEIPTS OVER (UNDER) DISBURSEMENTS	415	19,946	19,531	(7)	4,319	4,326
CASH, JANUARY 1	5,302	5,302	0	983	983	0
CASH, DECEMBER 31	\$ 5,717	25,248	19,531	976	5,302	4,326

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit E

WRIGHT COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
LAW ENFORCEMENT TRAINING FUND

Year Ended December 31,						
1999			1998			
		Variance			Variance	
		Favorable			Favorable	
		(Unfavorable)			(Unfavorable)	
	Budget	Actual	Budget	Actual		
RECEIPTS						
Intergovernmental	\$ 0	2,200	0	1,702	1,702	
Charges for services	5,400	3,903	6,300	3,690	(2,610)	
Interest	200	202	100	188	88	
Total Receipts	5,600	6,305	6,400	5,580	(820)	
DISBURSEMENTS						
Sheriff	9,700	7,672	8,000	2,571	5,429	
Total Disbursements	9,700	7,672	8,000	2,571	5,429	
RECEIPTS OVER (UNDER) DISBURSEMENTS	(4,100)	(1,367)	(1,600)	3,009	4,609	
CASH, JANUARY 1	4,744	4,744	1,735	1,735	0	
CASH, DECEMBER 31	\$ 644	3,377	135	4,744	4,609	

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit F

WRIGHT COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 PROSECUTING ATTORNEY TRAINING FUND

Year Ended December 31,						
1999			1998			
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for services	\$ 2,100	977	(1,123)	1,150	923	(227)
Interest	25	9	(16)	10	23	13
Transfers in	0	934	934	0	0	0
Total Receipts	2,125	1,920	(205)	1,160	946	(214)
DISBURSEMENTS						
Prosecuting Attorney	1,875	1,706	169	1,735	1,503	232
Total Disbursements	1,875	1,706	169	1,735	1,503	232
RECEIPTS OVER (UNDER) DISBURSEMENTS	250	214	(36)	(575)	(557)	18
CASH, JANUARY 1	22	22	0	579	579	0
CASH, DECEMBER 31	\$ 272	236	(36)	4	22	18

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit G

WRIGHT COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
PROSECUTING ATTORNEY BAD CHECK FUND

	Year Ended December 31,					
	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges for services	14,000	16,098	2,098	18,948	14,965	(3,983)
Interest	75	180	105	0	137	137
Total Receipts	14,075	16,278	2,203	18,948	15,102	(3,846)
DISBURSEMENTS						
Prosecuting Attorney	3,000	417	2,583	18,948	17,515	1,433
Transfers out	10,000	10,934	(934)	0	0	0
Total Disbursements	13,000	11,351	1,649	18,948	17,515	1,433
RECEIPTS OVER (UNDER) DISBURSEMENTS	1,075	4,927	3,852	0	(2,413)	(2,413)
CASH, JANUARY 1	1,877	1,877	0	4,290	4,290	0
CASH, DECEMBER 31	\$ 2,952	6,804	3,852	4,290	1,877	(2,413)

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit H

WRIGHT COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
PROSECUTING ATTORNEY DELINQUENT TAX FUND

Year Ended December 31,						
1999			1998			
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Intergovernmental	\$ 200	115	(85)	500	130	(370)
Interest	20	20	0	20	14	(6)
Total Receipts	220	135	(85)	520	144	(376)
DISBURSEMENTS						
Prosecuting Attorney	476	0	476	651	0	651
Total Disbursements	476	0	476	651	0	651
RECEIPTS OVER (UNDER) DISBURSEMENTS	(256)	135	391	(131)	144	275
CASH, JANUARY 1	276	276	0	132	132	0
CASH, DECEMBER 31	\$ 20	411	391	1	276	275

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit I

WRIGHT COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
LOCAL EMERGENCY PLANNING COMMISSION FUND

Year Ended December 31,						
1999			1998			
		Variance			Variance	
		Favorable			Favorable	
		(Unfavorable)			(Unfavorable)	
	Budget	Actual	Budget	Actual		
RECEIPTS						
Inter governmental	\$ 5,750	3,229	3,500	3,871	371	
Interest	300	180	450	430	(20)	
Total Receipts	6,050	3,409	3,950	4,301	351	
DISBURSEMENTS						
Emergency planning	9,700	4,576	11,325	6,939	4,386	
Total Disbursements	9,700	4,576	11,325	6,939	4,386	
RECEIPTS OVER (UNDER) DISBURSEMENTS	(3,650)	(1,167)	(7,375)	(2,638)	4,737	
CASH, JANUARY 1	4,807	4,807	7,445	7,445	0	
CASH, DECEMBER 31	\$ 1,157	3,640	70	4,807	4,737	

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit J

WRIGHT COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
RECORDER USER FEE FUND

Year Ended December 31,						
1999			1998			
		Variance			Variance	
		Favorable			Favorable	
		(Unfavorable)			(Unfavorable)	
	Budget	Actual	Budget	Actual		
RECEIPTS						
Charges for services	\$ 10,706	7,872	6,900	7,742	842	
Interest	2,800	2,545	0	1,142	1,142	
Total Receipts	13,506	10,417	6,900	8,884	1,984	
DISBURSEMENTS						
Transfers out	51,342	2,545	43,468	5,580	37,888	
Total Disbursements	51,342	2,545	43,468	5,580	37,888	
RECEIPTS OVER (UNDER) DISBURSEMENTS	(37,836)	7,872	(36,568)	3,304	39,872	
CASH, JANUARY 1	39,942	39,942	36,638	36,638	0	
CASH, DECEMBER 31	\$ 2,106	47,814	70	39,942	39,872	

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit K

WRIGHT COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
DOMESTIC SHELTER FUND

Year Ended December 31,						
1999			1998			
		Variance			Variance	
		Favorable			Favorable	
		(Unfavorable)			(Unfavorable)	
	Budget	Actual	Budget	Actual		
RECEIPTS						
Charges for services	\$ 850	760	750	805	55	
Interest	100	115	35	82	47	
Total Receipts	950	875	785	887	102	
DISBURSEMENTS						
Domestic violence shelter	2,400	0	1,500	205	1,295	
Total Disbursements	2,400	0	1,500	205	1,295	
RECEIPTS OVER (UNDER) DISBURSEMENTS	(1,450)	875	(715)	682	1,397	
CASH, JANUARY 1	1,536	1,536	854	854	0	
CASH, DECEMBER 31	\$ 86	2,411	139	1,536	1,397	

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit L

WRIGHT COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
CHRISTMAS LIGHT FUND

Year Ended December 31,						
1999			1998			
		Variance			Variance	
		Favorable			Favorable	
		(Unfavorable)			(Unfavorable)	
	Budget	Actual	Budget	Actual		
RECEIPTS						
Interest	\$ 12	7	30	12	(18)	
Other	50	9	75	6	(69)	
Total Receipts	62	16	105	18	(87)	
DISBURSEMENTS						
Christmas lights	195	113	250	40	210	
Total Disbursements	195	113	250	40	210	
RECEIPTS OVER (UNDER) DISBURSEMENTS	(133)	(97)	(145)	(22)	123	
CASH, JANUARY 1	135	135	157	157	0	
CASH, DECEMBER 31	\$ 2	38	12	135	123	

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit M

WRIGHT COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
DRUG FUND

		Year Ended December 31,					
		1999			1998		
				Variance Favorable			Variance Favorable
		Budget	Actual	(Unfavorable)	Budget	Actual	(Unfavorable)
RECEIPTS							
Interest	\$	1	5	4	20	17	(3)
Other		500	0	(500)	0	0	0
Total Receipts		501	5	(496)	20	17	(3)
DISBURSEMENTS							
Sheriff		500	0	500	240	161	79
Total Disbursements		500	0	500	240	161	79
RECEIPTS OVER (UNDER) DISBURSEMENTS							
		1	5	4	(220)	(144)	76
CASH, JANUARY 1		86	86	0	230	230	0
CASH, DECEMBER 31	\$	87	91	4	10	86	76

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit N

WRIGHT COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
ROAD AND BRIDGE LANDFILL FEES FUND

	Year Ended December 31,					
	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Interest	12	139	127	100	336	236
Total Receipts	12	139	127	100	336	236
DISBURSEMENTS						
Other	2,552	0	2,552	12,000	10,056	1,944
Total Disbursements	2,552	0	2,552	12,000	10,056	1,944
RECEIPTS OVER (UNDER) DISBURSEMENTS	(2,540)	139	2,679	(11,900)	(9,720)	2,180
CASH, JANUARY 1	2,543	2,543	0	12,263	12,263	0
CASH, DECEMBER 31	\$ 3	2,682	2,679	363	2,543	2,180

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit O

WRIGHT COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 COMPUTER UPGRADING/REMODELING FUND

		Year Ended December 31,					
		1999			1998		
		Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS							
Intergovernmental	\$	0	3,450	3,450	0	0	0
Interest		1,600	958	(642)	300	1,437	1,137
Transfers in		0	16,000	16,000	0	22,000	22,000
Total Receipts		1,600	20,408	18,808	300	23,437	23,137
DISBURSEMENTS							
Computers		26,000	24,434	1,566	20,000	17,509	2,491
Total Disbursements		26,000	24,434	1,566	20,000	17,509	2,491
RECEIPTS OVER (UNDER) DISBURSEMENTS		(24,400)	(4,026)	20,374	(19,700)	5,928	25,628
CASH, JANUARY 1		25,928	25,928	0	20,000	20,000	0
CASH, DECEMBER 31	\$	1,528	21,902	20,374	300	25,928	25,628

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit P

WRIGHT COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 SHERIFF CIVIL FEES FUND

Year Ended December 31,						
1999				1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Charges of services	\$ 15,000	11,502	(3,498)	15,500	13,505	(1,995)
Interest	0	28	28	0	81	81
Transfers in	0	0	0	2,000	1,964	(36)
Total Receipts	15,000	11,530	(3,470)	17,500	15,550	(1,950)
DISBURSEMENTS						
Sheriff	15,000	11,566	3,434	17,500	15,360	2,140
Transfers out	0	0	0	0	700	(700)
Total Disbursements	15,000	11,566	3,434	17,500	16,060	1,440
RECEIPTS OVER (UNDER) DISBURSEMENTS	0	(36)	(36)	0	(510)	(510)
CASH, JANUARY 1	0	0	0	510	510	0
CASH, DECEMBER 31	\$ 0	(36)	(36)	510	0	(510)

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit Q

WRIGHT COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
SHERIFF CALENDAR FUND

		Year Ended December 31,					
		1999			1998		
				Variance			Variance
		Budget	Actual	Favorable (Unfavorable)	Budget	Actual	Favorable (Unfavorable)
RECEIPTS							
Other	\$	2,500	581	(1,919)	2,850	3,467	617
Total Receipts		2,500	581	(1,919)	2,850	3,467	617
DISBURSEMENTS							
Sheriff		5,000	3,466	1,534	5,000	3,218	1,782
Transfers out		0	0	0	0	1,004	(1,004)
Total Disbursements		5,000	3,466	1,534	5,000	4,222	778
RECEIPTS OVER (UNDER) DISBURSEMENTS		(2,500)	(2,885)	(385)	(2,150)	(755)	1,395
CASH, JANUARY 1		3,454	6,095	2,641	2,568	6,850	4,282
CASH, DECEMBER 31	\$	954	3,210	2,256	418	6,095	5,677

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit R

WRIGHT COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 JUVENILE DETENTION CENTER FUND

Year Ended December 31,						
1999			1998			
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Intergovernmental	\$ 176,653	220,708	44,055	206,571	242,786	36,215
Charges for services	9,000	11,360	2,360	5,300	6,121	821
Interest	1,400	1,669	269	1,000	1,468	468
Other	0	1,244	1,244	0	2,225	2,225
Total Receipts	187,053	234,981	47,928	212,871	252,600	39,729
DISBURSEMENTS						
Salaries	120,637	123,318	(2,681)	169,457	161,474	7,983
Office expenditures	50,000	45,654	4,346	48,964	45,158	3,806
Equipment	5,000	6,693	(1,693)	25,000	16,374	8,626
Mileage and training	4,510	1,029	3,481	2,200	1,342	858
Electronic monitoring	0	1,800	(1,800)	0	10,694	(10,694)
Other	40,000	7,092	32,908	0	1,440	(1,440)
Total Disbursements	220,147	185,586	34,561	245,621	236,482	9,139
RECEIPTS OVER (UNDER) DISBURSEMENTS	(33,094)	49,395	82,489	(32,750)	16,118	48,868
CASH, JANUARY 1	48,274	50,183	1,909	32,750	34,065	1,315
CASH, DECEMBER 31	\$ 15,180	99,578	84,398	0	50,183	50,183

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit S

WRIGHT COUNTY, MISSOURI
COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
ASSOCIATE CIRCUIT DIVISION INTEREST FUND

Year Ended December 31,						
1999			1998			
		Variance			Variance	
		Favorable			Favorable	
		(Unfavorable)			(Unfavorable)	
	Budget	Actual	Budget	Actual		
RECEIPTS						
Interest	\$ 800	535	1,400	791	(609)	
Total Receipts	800	535	1,400	791	(609)	
DISBURSEMENTS						
Associate Division Interest	900	1,484	900	2,617	(1,717)	
Total Disbursements	900	1,484	900	2,617	(1,717)	
RECEIPTS OVER (UNDER) DISBURSEMENTS	(100)	(949)	500	(1,826)	(2,326)	
CASH, JANUARY 1	3,123	3,123	4,949	4,949	0	
CASH, DECEMBER 31	\$ 3,023	2,174	5,449	3,123	(2,326)	

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit T

WRIGHT COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 DEVELOPMENTALLY DISABLED FUND

	Year Ended December 31,					
	1999			1998		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Property taxes	\$ 88,575	92,982	4,407	80,290	82,821	2,531
Interest	18,000	18,967	967	15,000	13,401	(1,599)
Total Receipts	106,575	111,949	5,374	95,290	96,222	932
DISBURSEMENTS						
Funding for services	49,000	46,991	2,009	48,000	41,743	6,257
Office expenditures	546	458	88	546	529	17
Property	0	4,000	(4,000)	0	0	0
Mileage and training	100	71	29	100	84	16
Total Disbursements	49,646	51,520	(1,874)	48,646	42,356	6,290
RECEIPTS OVER (UNDER) DISBURSEMENTS	56,929	60,429	3,500	46,644	53,866	7,222
CASH, JANUARY 1	366,730	366,730	0	309,723	312,864	3,141
CASH, DECEMBER 31	\$ 423,659	427,159	3,500	356,367	366,730	10,363

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit U

WRIGHT COUNTY, MISSOURI
 COMPARATIVE STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
 HEALTH CENTER FUND

Year Ended December 31,						
1999			1998			
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS						
Property taxes	\$ 83,500	94,267	10,767	75,000	83,147	8,147
Intergovernmental	196,988	198,259	1,271	200,124	187,559	(12,565)
Charges for services	12,500	14,613	2,113	9,500	11,051	1,551
Interest	3,500	4,997	1,497	4,000	5,557	1,557
Other	9,756	10,071	315	22,490	6,785	(15,705)
Total Receipts	306,244	322,207	15,963	311,114	294,099	(17,015)
DISBURSEMENTS						
Salaries	190,356	184,843	5,513	176,521	164,547	11,974
Office expenditures	60,000	43,977	16,023	44,360	51,771	(7,411)
Equipment	7,400	4,566	2,834	12,000	5,822	6,178
Mileage and training	7,400	6,697	703	8,540	7,185	1,355
Other	41,100	47,340	(6,240)	69,174	52,923	16,251
Total Disbursements	306,256	287,423	18,833	310,595	282,248	28,347
RECEIPTS OVER (UNDER) DISBURSEMENTS	(12)	34,784	34,796	519	11,851	11,332
CASH, JANUARY 1	104,585	113,420	8,835	99,823	101,569	1,746
CASH, DECEMBER 31	\$ 104,573	148,204	43,631	100,342	113,420	13,078

The accompanying Notes to the Financial Statements are an integral part of this statement.

Exhibit V

WRIGHT COUNTY, MISSOURI
STATEMENT OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN CASH - BUDGET AND ACTUAL
LAW LIBRARY FUND

Year Ended December 31,			
1999			
	Budget	Actual	Variance Favorable (Unfavorable)
RECEIPTS			
Charges for services	\$ 3,800	2,880	(920)
Interest	0	18	18
Total Receipts	3,800	2,898	(902)
DISBURSEMENTS			
Law Library	5,873	2,814	3,059
Total Disbursements	5,873	2,814	3,059
RECEIPTS OVER (UNDER) DISBURSEMENTS	(2,073)	84	2,157
CASH, JANUARY 1	2,073	2,073	0
CASH, DECEMBER 31	\$ 0	2,157	2,157

The accompanying Notes to the Financial Statements are an integral part of this statement.

Notes to the Financial Statements

WRIGHT COUNTY, MISSOURI
NOTES TO THE FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies

A. Reporting Entity and Basis of Presentation

The accompanying special-purpose financial statements present the receipts, disbursements, and changes in cash of various funds of Wright County, Missouri, and comparisons of such information with the corresponding budgeted information for various funds of the county. The funds presented are established under statutory or administrative authority, and their operations are under the control of the County Commission, an elected county official, the Health Center Board, or the Developmentally Disabled Board. The General Revenue Fund is the county's general operating fund, accounting for all financial resources except those required to be accounted for in another fund. The other funds presented account for financial resources whose use is restricted for specified purposes.

B. Basis of Accounting

The financial statements are prepared on the cash basis of accounting; accordingly, amounts are recognized when received or disbursed in cash. This basis of accounting differs from generally accepted accounting principles, which require revenues to be recognized when they become available and measurable or when they are earned and expenditures or expenses to be recognized when the related liabilities are incurred.

C. Budgets and Budgetary Practices

The County Commission and other applicable boards are responsible for the preparation and approval of budgets for various county funds in accordance with Sections 50.525 through 50.745, RSMo 2000, the county budget law. These budgets are adopted on the cash basis of accounting.

Although adoption of a formal budget is required by law, the county did not adopt a formal budget for the Law Library Fund for the year ended December 31, 1998, or the Circuit Clerk Interest Fund and the Family Access Fund for the years ended December 31, 1999 and 1998.

Warrants issued were in excess of budgeted amounts for the Developmentally Disabled Fund in 1999 and the Associate Circuit Division Interest Fund in 1999 and 1998. Section 50.740, RSMo 2000, prohibits expenditures in excess of the approved budgets.

D. Published Financial Statements

Under Sections 50.800 and 50.810, RSMo 2000, the County Commission is responsible for preparing and publishing in a local newspaper a detailed annual financial statement for the county. The financial statement is required to show receipts or revenues, disbursements or expenditures, and beginning and ending balances for each fund.

However, the county's published financial statements for the years ended December 31, 1999 and 1998, did not include the Circuit Clerk Interest Fund and the Juvenile Detention Center Fund.

2. Cash

Section 110.270, RSMo 2000, based on Article IV, Section 15, Missouri Constitution, authorizes counties to place their funds, either outright or by repurchase agreement, in U.S. Treasury and agency obligations. In addition, Section 30.950, RSMo 2000, requires political subdivisions with authority to invest in instruments other than depositary accounts at financial institutions to adopt a written investment policy. Among other things, the policy is to commit a political subdivision to the principles of safety, liquidity, and yield (in that order) when managing public funds and to prohibit purchase of derivatives (either directly or through repurchase agreements), use of leveraging (through either reverse repurchase agreements or other methods), and use of public funds for speculation. The county has not adopted such a policy.

In accordance with Statement No. 3 of the Governmental Accounting Standards Board, *Deposits with Financial Institutions, Investments (Including Repurchase Agreements), and Reverse Repurchase Agreements*, disclosures are provided below regarding the risk of potential loss of cash deposits. For the purposes of these disclosures, deposits with financial institutions are demand, time, and savings accounts, including certificates of deposit and negotiable order of withdrawal accounts, in banks, savings institutions, and credit unions.

The financial statements do not include the cash balances of the Ex Officio County Collector, who collects and distributes property taxes as an agent for various local governments. However, for the purpose of these risk disclosures, the Ex Officio County Collector's cash balances are included since collateral securities to cover amounts not covered by federal depositary insurance are pledged to the county rather than to specific county officials.

Of the county's bank balance at December 31, 1999, \$249,633 was covered by federal depositary insurance or by collateral securities held by the county's custodial bank in the county's name, and \$626,941 was covered by collateral held by an independent bank but not in the county's name. Of the county's bank balance at December 31, 1998, \$422,103 was covered by federal depositary insurance or by collateral securities held by the county's custodial bank in the county's name, and \$675,673 was covered by collateral held by an independent bank but not in the county's name.

The Health Center's deposits at December 31, 1999 and 1998, were entirely covered by federal depositary insurance or by collateral securities held by the Health Center's custodial bank in the Health Center's name.

However, because of significantly higher bank balances at certain times during the year, uninsured and uncollateralized balances existed for the county and the Health Center at those times although not at year-end.

Of the Developmentally Disabled Board's bank balance at December 31, 1999, \$419,821 was covered by federal depositary insurance or by collateral securities held by the Developmentally Disabled Board's custodial bank in the Developmentally Disabled Board's name, and \$7,337 was uninsured and uncollateralized. Of the Developmentally Disabled Board's bank balance at December 31, 1998, \$311,047 was covered by federal depositary insurance or by collateral securities held by the Developmentally Disabled Board's custodial bank in the Developmentally Disabled Board's name, and \$55,683 was uninsured and uncollateralized.

Furthermore, because of significantly higher bank balances at certain times during the year, the amounts of uninsured and uncollateralized balances for the Developmentally Disabled Board were substantially higher at those times than such amounts at year-end.

To protect the safety of county deposits, Section 110.020, RSMo 2000, requires depositaries to pledge collateral securities to secure county deposits not insured by the Federal Deposit Insurance Corporation.

Schedule

WRIGHT COUNTY, MISSOURI
SCHEDULE OF FINDINGS
YEARS ENDED DECEMBER 31, 1999 AND 1998

This schedule includes no audit findings that *Government Auditing Standards* requires to be reported for an audit of financial statements.

Follow-Up on Prior Audit Findings for an
Audit of Financial Statements Performed in Accordance
With *Government Auditing Standards*

WRIGHT COUNTY, MISSOURI
FOLLOW-UP ON PRIOR AUDIT FINDINGS FOR AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH *GOVERNMENT AUDITING STANDARDS*

Our prior report issued for the two years ended December 31, 1997, included no audit findings that Government Auditing Standards requires to be reported for an audit of financial statements.

MANAGEMENT ADVISORY REPORT SECTION

Management Advisory Report -
State Auditor's Findings

WRIGHT COUNTY, MISSOURI
MANAGEMENT ADVISORY REPORT -
STATE AUDITOR'S FINDINGS

We have audited the special-purpose financial statements of various funds of Wright County, Missouri, as of and for the years ended December 31, 1999 and 1998, and have issued our report thereon dated January 18, 2001.

We also have reviewed the operations of elected officials with funds other than those presented in the special-purpose financial statements. As applicable, the objectives of this review were to:

1. Determine the internal controls established over the transactions of the various county officials.
2. Review and evaluate certain other management practices for efficiency and effectiveness.
3. Review certain management practices and financial information for compliance with applicable constitutional, statutory, or contractual provisions.

Our review was made in accordance with applicable generally accepted government auditing standards and included such procedures as we considered necessary in the circumstances. In this regard, we reviewed accounting and bank records and other pertinent documents and interviewed various personnel of the county officials.

As part of our review, we assessed the controls of the various county officials to the extent we determined necessary to evaluate the specific matters described above and not to provide assurance on those controls. With respect to controls, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation and we assessed control risk.

Our review was limited to the specific matters described in the preceding paragraphs and was based on selective tests and procedures considered appropriate in the circumstances. Had we performed additional procedures, other information might have come to our attention that would have been included in this report.

The accompanying Management Advisory Report presents our findings arising from our review of the elected county officials referred to above. In addition, this report includes findings other than those, if any, reported in the accompanying Schedule of Findings. These findings resulted from our audit of the special-purpose financial statements of Wright County but do not meet the criteria for inclusion in the written report on compliance and on internal control over financial reporting that is required for an audit performed in accordance with *Government Auditing Standards*.

1. Budget Amendments and County Funds
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- A. On the last working day of 1998, 1999, and 2000, the County Commission amended budgets for numerous county funds to reflect increased expenditures made during the

year. Our review indicated the following concerns related to these budget amendments:

- 1) Public hearings were not held prior to the adoption of the budget amendments.
- 2) Prior to the amendment of these budgets, expenditures had already exceeded the original budget for several funds. For example, on December 31, 1998 an amendment was filed for the Special Road and Bridge Fund increasing expenditures by \$100,000; however, prior to amending the budget, expenditures had already exceeded the original budget by \$53,256.

Section 50.622 RSMo 2000, allows budget amendments if additional sources of revenue are received which could not be estimated when the budget was adopted, and requires the County Commission to follow the same procedures required for adopting the original budget, including holding a public hearing.

It is questionable whether these amendments were for reasons specified in state law or if they were made to just present a balanced budget in accordance with state law. It does not appear as if the budget was used as a monitoring tool throughout the year. To ensure the adequacy of the budgets as a planning tool and to ensure compliance with state law, budget amendments should be made prior to incurring the actual expenditures and public hearings should be held prior to the adoption of all budget amendments.

- B. From January 1997 through November 2000 the county accumulated more than \$3,200 in the Domestic Violence Fund and disbursed only \$205 of these funds to domestic violence shelters. Section 455.205, RSMo 2000, authorizes the county to impose certain fees on the issuance of marriage licenses and decrees of a dissolution of marriage. These fees are to be used to provide financial assistance to shelters for victims of domestic violence. After we brought this matter to the county's attention, the County Commission distributed \$3,265 in November 2000 to three local domestic violence shelters.
- C. The county received approximately \$7,250 more in state assessment fund reimbursements in 1998 than entitled. Section 137.750, RSMo 2000, allows counties to be reimbursed for a portion of all qualified costs and expenses of the Assessor's Office. During the second quarter of 1998, a typographical error of \$20,000 overstating fringe benefit expenses went undetected because assessment reimbursement claims were not reconciled to actual expenditures. As a result, the county owes approximately \$7,250 to the state.

WE RECOMMEND the County Commission:

- A. Ensure budget amendments are made prior to incurring the actual expenditures and public hearings are held prior to adopting budget amendments as required by state law.

- B. Ensure Domestic Violence Fund monies are disbursed to qualifying shelters in a timely manner.
- C. Contact the State Tax Commission regarding this situation and take appropriate action to correct the overpayment. In addition, the County Commission should ensure assessment reimbursement claims are reconciled to the expenditure records.

AUDITEE'S RESPONSE:

- A. *The County believes that it is a good practice not to go over budget in any fund. In the future, budget amendments will be made in a more timely fashion and will include a public hearing.*
- B. *The County has already implemented this recommendation. The money was all disbursed in the 4th quarter of 2000. In the future, the County will disburse the money on an annual basis.*
- C. *The error was a typing error and the State Tax Commission actually changed the figures creating an overpayment. The County has already contacted the State Tax Commission which has agreed to withhold the payment as soon as they receive the audit report.*

2.	Sheriff's Controls and Procedures
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Prior audit reports have addressed the inadequacy of the Sheriff's accounting controls and procedures. While the former Sheriff responded in previous audits that these recommendations would be implemented, conditions have not improved.

- A. The Sheriff's office collects approximately \$58,000 annually in fees, bonds, and other miscellaneous receipts, which are deposited into the Sheriff's Fee Account, Civil Account, or Special Account. Our review noted the following concerns regarding the accounting records, controls and procedures of the Sheriff's office.

- 1. Civil process fees are not deposited until the related process papers are served. Most fees are received by check and a receipt slip is written; however, receipt slips are later voided and the check returned to the payor if the papers cannot be served. A cash count on September 18, 2000, noted checks for civil process fees totaling \$813 including checks totaling \$280 that were over 60 to 90 days old. In addition, many of these checks were not restrictively endorsed.

To ensure civil process fees are accounted for properly, all monies should be deposited intact into the Sheriff's bank account daily or when accumulated receipts exceed \$100. If it is later determined that the related process papers cannot be served, refund checks should be issued. In addition, all checks and money orders should be restrictively endorsed immediately upon receipt.

2. The method of payment received (cash, check, money order, etc) is not always correctly indicated on the receipt slips. In addition, the composition of recorded receipts is not reconciled to bank deposits. To ensure all receipts are accounted for properly and deposited intact, the method of payment received should be recorded on all receipt slips and the composition of receipt slips should be reconciled to the composition of bank deposits.
3. Monthly bank reconciliations are not always performed nor documented for the civil and special accounts. In addition, a balance is not maintained in the check register.

To ensure all receipts and disbursements are properly recorded and accounted for, it is essential a balance be maintained in the check register, and reconciled to the monthly bank balance.

4. Prenumbered receipt slips issued by the Sheriff's department are not accounted for properly. The original copies of some voided receipt slips were not retained. To properly account for the numerical sequence of receipt slips, the original copies of voided receipt slips should be retained.
 5. One clerk performs all duties of receiving, recording, and depositing monies. Proper segregation of duties helps ensure that all transactions are accounted for properly and assets are adequately safeguarded. Internal controls could be improved by segregating the duties of depositing receipts from reconciling receipts. If proper segregation of duties cannot be achieved, at a minimum, periodic documented supervisory review of the records should be performed.
- B. As of September 18, 2000, approximately \$8,700 in civil fees had accumulated in the Sheriff's civil bank account but had not been disbursed to the County Treasurer. When civil process fees are collected and the corresponding papers are served in the same month, the monies are deposited and remitted to the County Treasurer in that same month; however, when papers are not served until a later month, the fees are deposited after the papers are served and then allowed to accumulate in the Sheriff's bank account without being properly disbursed to the Treasurer.

Section 50.370, RSMo 2000, requires that all fees collected by a county official and belonging to the county be paid over to the county treasury on a monthly basis.

- C. The Sheriff and the clerk are authorized to sign checks on the Sheriff's bank accounts; however, the clerk regularly signs the Sheriff's name, rather than her own name. Since the clerk is an authorized signature on the bank account, it would not appear necessary for her to sign the Sheriff's name.

- D. Seized property items are not always tagged to identify the property to a specific case and the property tags are not prenumbered. An inventory listing of seized property is maintained; however, the listing does not appear complete. Several items located in the evidence room were not included on the inventory listing.

Adequate seized property inventory records are necessary to deter and identify loss, misuse, or theft of such items. An inventory record should include information such as date of seizure, description, persons involved, current location of the property, case name and number, and date and method of release or disposition of the property. In addition, all items should be tagged and identified to a specific case.

- E. The Sheriff has written agreements with three cities in the county for the usage of the county's access to the Missouri Uniform Law Enforcement System (MULES). The County Commission is not a party to the contracts entered into by the Sheriff. Section 432.080, RSMo 2000, requires a copy of every contract be entered into by the county to be filed with the County Clerk. In addition, the County Commission should be a party to all contracts.
- F. The Sheriff maintains custody of a special bank account used for law enforcement purposes. Receipts into this account are primarily donations and the proceeds from the sale of advertising space on a calendar featuring the Sheriff's department. During the two years ended December 31, 1999, the Sheriff spent approximately \$7,600 from this account.

These monies represent accountable fees which should be turned over to the County Treasurer. The Sheriff has no statutory authority to maintain such an account outside the county treasury. In addition, Attorney General's Opinion No. 45, 1992 to Henderson, states, "...sheriffs of third class counties are not authorized to maintain a bank account for law enforcement purposes separate from the county treasury.

- G. As noted in our prior three reports, \$2,640 remains in the Sheriff's special account which was the result of a partition sale held by a former Sheriff. It appears that the heirs to this money cannot be located. Sections 470.010 and 470.020, RSMo 2000, address this situation and require these proceeds to be paid to the state's Escheats Fund, upon order of the circuit court.

A condition similar to Part A.5. was noted in our prior report, and conditions similar to Parts A.1., A.3., and D-G. were noted in our prior two reports.

WE RECOMMEND The Sheriff:

- A.1. Deposit all civil process fees intact into the Sheriff bank account daily or when accumulated receipts exceed \$100. Any refunds should be made by check. In addition, restrictively endorse all checks and money orders immediately upon receipt.

2. Indicate the method of payment on all receipt slips and reconcile the composition of receipts to the composition of bank deposits.
 3. Maintain a balance in the check register and reconcile this balance to the monthly bank balance.
 4. Retain the original copies of all voided receipt slips.
 5. Adequately segregate accounting duties to the extent possible or ensure periodic supervisory reviews are performed and documented.
- B. Disburse all civil fees to the county treasury on a monthly basis.
- C. Discontinue the practice of allowing the clerk to sign the Sheriff's name on checks.
- D. Mark all seized property with prenumbered property tags and identify the property to specific cases. In addition, a complete inventory listing of all seized property should be maintained and kept updated for both additions and dispositions.
- E. And the County Commission obtain current written contracts from all cities using the MULES computer.
- F. Turn over the amounts in the Sheriff's special account to the County Treasurer, and, in the future, turn over all accountable fees to the County Treasurer.
- G. Obtain an order from the circuit court and pay the \$2,640 to the state's Escheats Fund.

AUDITEE'S RESPONSE:

Sheriff Gates provided the following response:

- A.1. *We are now depositing all civil fees daily.*
2. *We are currently indicating the composition on the receipt slips and in the future we will ensure receipt slips are reconciled to deposits.*
 3. *This recommendation has been implemented.*
 4. *We are now retaining all copies of voided receipt slips.*
 5. *I am reviewing bank reconciliations monthly and documenting my review.*
- B. *We have disbursed all these accumulated fees to the County Treasurer. We are currently disbursing civil fees monthly.*
- C. *I am now the only authorized signature on the bank account.*

D. *We are currently in the process of destroying old evidence and starting a new evidence room. We plan to have this completed by July 1, 2001.*

E. *This recommendation has been implemented.*

F&G. *We plan to disburse the \$2,640 and close the account. This will be done by May 1, 2001.*

Former Sheriff Mitchell did not provide a response.

3. Prosecuting Attorney's Controls and Procedures
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The Prosecuting Attorney's office collects court-ordered restitution and bad check restitution and fees. Our review of the Prosecuting Attorney's accounting controls and procedures noted the following areas of concern:

A. Monthly listings of open items (liabilities) for bad check restitution cases are not accurately prepared and reconciled to the cash balance. The November 2000, open items listing prepared by the Prosecuting Attorney totaled \$12,721 while the reconciled cash balance totaled \$22,411. We identified additional open items totaling \$2,114 that were not included on the Prosecuting Attorney's listing. As a result, the November 2000, reconciled cash balance exceed identified open items by \$7,576.

A complete and accurate listing of open items should be prepared monthly and reconciled to the cash balance to ensure records are in balance and sufficient funds are available for the payment of all liabilities. Further, the Prosecuting Attorney should attempt to determine the reasons for the differences and if proper disposition of the unidentified monies cannot be determined, these monies should be disposed of in accordance with state law.

B. One clerk performs all duties of receiving, recording, and depositing monies. Proper segregation of duties helps ensure that all transactions are accounted for properly and assets are adequately safeguarded. Internal controls could be improved by segregating the duties of depositing receipts from reconciling receipts. If proper segregation of duties cannot be achieved, at a minimum, periodic documented supervisory review of the records should be performed.

C. Balances are not maintained in the bad check restitution and the court-ordered restitution check registers or in the one-write receipt system. To ensure all receipts and disbursements are properly recorded and accounted for, it is essential a balance be maintained, and this balance be reconciled to the monthly bank balances.

D. Checks totaling \$1,016 written from 1994 to 1998, were still carried on the books at November 30, 2000. If the payees cannot be located, various statutory provisions provide for the disposition of unclaimed monies.

Sections 50.470 through 50.500, RSMo 1994, provide for certain monies to be turned over to the County Treasurer for credit to the Unclaimed Fees Fund and Sections 447.500 through 447.595, RSMo 1994, provide for some unclaimed property to be distributed to the state's Unclaimed Property Section.

- E. A system to account for all bad checks submitted to the office for collection and their disposition has not been established. During our review of bad check restitution case files, we noted that collection procedures and efforts are not always made timely. To ensure all bad checks are properly handled and accounted for, a log should be maintained showing each bad check and its disposition.

Conditions similar to Parts A. and C. were noted in our prior report.

WE RECOMMEND the Prosecuting Attorney:

- A. Prepare complete and accurate listings of open items and reconcile the listings to the cash balance monthly. An attempt should be made to investigate the unidentified monies and any monies remaining unidentified should be disbursed in accordance with state law.
- B. Adequately segregate accounting duties to the extent possible or ensure periodic supervisory reviews are performed and documented.
- C. Maintain a book balance for the bad check and court ordered restitution accounts, and reconcile such balance to the monthly bank balances.
- D. Attempt to contact the payees of old outstanding checks. If the payees cannot be located, the balance should be distributed in accordance with applicable statutory provisions.
- E. Establish a system to account for all bad checks submitted to his office and their disposition.

AUDITEE'S RESPONSE:

- A. *The Prosecutor's office is presently continuing to research and identify proceeds in the open items and paying out upon identification. The Prosecutor's Office has begun a monthly reconciliation of open items, beginning February, 2001. If proper payees can not be determined, money will be disbursed per State Statutes.*
- B. *The Prosecutor's Office will review and acknowledge by signature that monies are properly accounted for by clerks by beginning an internal control procedure and reviewing each month.*
- C. *The Prosecutor's Office has begun a procedure for maintaining bad check balances and reconciliations each month.*

- D. *The Prosecutor's Office will disburse the checks totaling \$1,016 for the period 1994 to 1998 after all efforts to locate payees have been exhausted per State Statute.*
- E. *The Prosecutor's Office began 3-7-01 a system for logging in bad checks into a central file.*

4. Health Center Records and Procedures
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- A. Budgets prepared by the Health Center Board of Trustees were not accurate and complete. We noted the following concerns with budgets.

1. Beginning cash balances were incorrectly reported. The cash reconciliation portion of the health center budgets did not include certificate of deposit balances, and the checking account balance was inaccurately reported due to numerous posting errors in the health center's accounting records.

For the budget documents to be of maximum assistance to the health center Board of Trustees and to adequately inform the county residents of the health center's operations and current financial position, the budgets should be complete and accurate.

2. Numerous mathematical errors were noted in the budget document resulting in inaccurate totals of actual revenue and expenditure amounts.
3. Actual revenues for 1998 and 1999 contained numerous classification errors. For instance, amounts reported as intergovernmental revenues were overstated by approximately \$51,000 and \$64,000 for 1998 and 1999, respectively.

Adjustments have been made to the audited financial statements to correct these misclassifications and errors.

- B. Various internal accounting and financial reporting records of the health center were inconsistent with each other in amounts recorded for the audit period. For example, revenue amounts did not consistently agree between the Health Center's profit/loss statements, the general ledger, and the budgets. In addition, computer generated financial information obtained for the same period of time did not agree when printed at different dates. These inconsistencies appear to be the result of numerous posting errors, back dating of correcting entries, and the lack of reconciliations performed by the Health Center Administrator among these various records.

The board should ensure accurate accounting records and an effective financial reporting system are in place to accurately monitor budgeted and actual financial activity.

- C. Health center personnel did not monitor amounts expended on Comprehensive Family Planning (CFP) services during the audit period. In addition, the average cost per client of providing such services was not periodically calculated and monitored.

The health center's CFP contract with the Missouri Department of Health provides the average cost of providing CFP services should be at least \$150 (excluding administrative costs). During our review of CFP expenditures for the federal fiscal year ended September 30, 1999, we calculated an average cost of approximately \$60 per client excluding administrative costs. The Health Center indicated that this resulted from some of the family planning expenditures being absorbed by another agency.

Failure to comply with the provisions of the contract could result in decreased funding of future services.

WE RECOMMEND the Health Center Board of Trustees:

- A. Ensure budgets are accurate and complete.
- B. Ensure maintenance of accurate accounting records and an effective financial reporting system to accurately monitor budgeted and actual financial activity.
- C. Ensure CFP expenditures are in compliance with the contract and contact the state Department of Health to resolve this situation.

AUDITEE'S RESPONSE:

- A. *We have corrected these problems with our 2001 budget.*
- B. *This recommendation has been implemented. We are now reconciling our financial records monthly and providing detailed reports to the board.*
- C. *We have contacted a representative from Department of Health and we are working to resolve this situation.*

5. Developmentally Disabled Board
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The collateral securities pledged by the Developmentally Disabled Board's depository banks to cover deposits were insufficient by \$7,337 and \$55,683 at December 31, 1999 and 1998, respectively and by \$70,087 and \$55,683 at January 31, 2000 and 1999, respectively. The Developmentally Disabled Board apparently did not monitor collateral securities pledged against bank account balances. Monitoring Federal Deposit Insurance Corporation (FDIC) and collateral securities coverage becomes even more critical if the board's available monies continue to increase as they have in recent years.

Section 110.020, RSMo 2000, provides the value of collateral securities pledged to secure county funds shall at all times be not less than 100 percent of the actual amount on deposit less the amount insured by the Federal Deposit Insurance Corporation. Inadequate collateral securities leave county funds unsecured and subject to loss in the event of a bank failure.

WE RECOMMEND the Developmentally Disabled Board monitor the bank balance and ensure adequate securities are pledged for all funds on deposit in excess of FDIC coverage.

AUDITEE'S RESPONSE:

This recommendation has been implemented. All funds are now adequately secured.

This report is intended for the information of the management of Wright County, Missouri, and other applicable government officials. However, this report is a matter of public record and its distribution is not limited.

Follow-Up on Prior Audit Findings

WRIGHT COUNTY, MISSOURI FOLLOW-UP ON PRIOR AUDIT FINDINGS

In accordance with *Government Auditing Standards*, this section reports the auditor's follow-up on action taken by Wright County, Missouri, on findings in the Management Advisory Report (MAR) of our prior audit report issued for the two years ended December 31, 1997. The prior recommendations which have not been implemented, but are considered significant, have been repeated in the current MAR. Although the remaining unimplemented recommendations have not been repeated, the county should consider implementing these recommendations.

1. Expenditures

Bids were not always solicited nor was the selection process documented for various purchases made by the county.

Recommendation:

The County Commission solicit bids for all items in accordance with state law. Documentation of bids solicited and justification for bid awards should be retained by the County Clerk. If it is not practical to obtain bids in a specific instance, or if sole source procurement is necessary, the circumstances should be thoroughly documented.

Status:

Implemented.

2. Budgets and Published Financial Statements

A. As a result of budget amendments, the County Commission approved budgeted deficits for the Assessment Fund and Drug Fund. In addition, the original budget of the Juvenile Grant Fund for 1997 included a deficit balance.

B. The county's annual published financial statements did not include the financial activity of several county funds.

Recommendation:

The County Commission:

A. Discontinue deficit budgeting.

B. Ensure financial information for all county funds is reported in the annual published financial statements in accordance with state law.

Status:

- A. Implemented.
- B. Partially implemented. Most of the funds noted in the prior report were published in the county's financial statements; however, a few funds including the Circuit Clerk Interest and Juvenile Detention Center Funds are still not meeting the requirements. Although not repeated in the current MAR, our recommendation remains as stated above.

3. Landfill Fees

In November 1993, the county voters authorized the collection of a county landfill fee that was collected at all county landfills and paid to the Industrial Development Authority (IDA). The county entered into a written agreement with the IDA to set aside one-half of the fees to be utilized by the County Commission for the purpose of economic development.

- A. The County Commission authorized over \$80,000 of expenditures related to courthouse repairs and a jail study that did not appear to clearly represent economic development activities.
- B. Funds transferred from the Road and Bridge Landfill Fees Fund to General Revenue Fund to cover the administrative costs totaling \$2,221 were not repaid. The agreement with IDA indicated the landfill fees should be used for economic development and there was no statutory authority for such a transfer.

Recommendation:

- A. Discontinue paying general operating expenses from the Road and Bridge Landfill Fees Fund. In addition, the county should review the related expenditures with legal counsel to determine whether the amounts should be repaid to the Road and Bridge Landfill Fees Fund or refunded to the IDA.
- B. Transfer \$2,221 from General Revenue Fund to the Road and Bridge Landfill Fees fund, or refund this amount to the IDA.

Status:

- A&B. Partially implemented. The county obtained an opinion from the Prosecuting Attorney concluding that the expenditures were appropriate. The Road and Bridge Landfill Fees Fund was closed in 2000.

4. Sale of Culverts

- A. The road and bridge secretary maintained a listing of culverts sold, collected payments from county residents for culvert sales, and remitted such payments to the county Treasurer. To ensure all culvert sales were recorded and all sales revenues were collected, the road and bridge secretary should have prepared a listing of all culverts sold and amounts billed.
- B. The county did not periodically reconcile culverts purchased to those used for county roads, sold to individuals, or on hand.

Recommendation:

The County Commission:

- A. Require all payments for culvert sales be made directly to the County Treasurer, who should reconcile amounts billed to amounts received.
- B. Periodically reconcile culverts purchased to culverts used, sold, and on hand.

Status:

A&B. Implemented.

5. Payroll Records

Time sheets or other records of actual time worked were not maintained by the sheriff's deputies. The County Commission did not require the deputies to maintain time sheets because the county's personnel policy states the deputies will not be paid overtime or given compensatory time.

Recommendation:

The County Commission require all sheriff's deputies to complete time sheets approved by their supervisors, and to submit them to the County Clerk. The County Commission should contact the Department of Labor to ensure the county's overtime policy for these deputies complies with FLSA.

Status:

Implemented. The county now requires Sheriff deputies to complete time sheets, and Wright County believes that because they employ less than five deputies the FLSA does not apply.

6. Sheriff's Controls and Procedures

- A. Two bonds totaling \$700 were received and not deposited in January 1998. The Missouri State Highway Patrol was contacted by the Sheriff to investigate the possible misappropriation of funds. The Sheriff used calendar sale monies to cover the missing bond money. No charges were filed.
- B. Receipts were not deposited or receipted on a timely basis and the composition of receipts was not reconciled to bank deposits.
- C. Checks and money orders were not restrictively endorsed immediately upon receipt.
- D. Monthly bank reconciliations were not always performed and/or documented for the civil and special accounts.
- E. The duties of receiving, recording, and depositing monies were not adequately segregated.
- F. Seized property items were not always tagged to identify the property to a specific case and the property tags are not prenumbered. In addition, the inventory listing of seized property did not appear complete.
- G. The County Commission was not a party to the Sheriff's written agreements with three cities in the county for the usage of the county's access to the Missouri Uniform Law Enforcement System (MULES).
- H. The Sheriff maintained custody of a special bank account used for law enforcement purposes. Receipts were primarily from donations and the proceeds from the sale of advertising space on a calendar featuring the Sheriff's department. These monies represented accountable fees which should have been turned over to the County Treasurer.
- I. The Sheriff's special account had \$2,640 which was the result of a partition sale held by the former Sheriff, and the heirs could not be located.
- J. The Sheriff department's ticket issuance log for all uniform traffic tickets (UTT's) was not always complete.
- K. The duty of preparing board bill statements was not adequately segregated from the duty of receiving the payments.

Recommendation:

The Sheriff:

- A. Continue to work with law enforcement officials regarding any criminal prosecution and obtain restitution of the misappropriated funds.
- B. Receipt and deposit monies when received and reconcile the composition of receipts to the composition of bank deposits.
- C. Restrictively endorse all checks and money orders immediately upon receipt.
- D. Prepare monthly bank reconciliations.
- E. Segregate duties of receiving, recording, depositing, and reconciling. In addition, the accounting records should be periodically reviewed by someone independent of those duties.
- F. Mark all seized property with prenumbered property tags and identify the property to specific cases. In addition, a complete inventory listing of all seized property should be maintained and kept updated for both additions and dispositions.
- G. And County Commission obtain current written contracts from all cities using the MULES computer.
- H. Turn over the amounts in the Sheriff's special account to the County Treasurer, and, in the future, turn over all accountable fees to the Treasurer.
- I. Obtain an order from the circuit court and pay the \$2,640 to the state's Escheats Fund.
- J. Maintain records to account for all traffic tickets.
- K. Ensure billing statements stipulate that payments be made directly to the County Treasurer. The County Treasurer should reconcile receipts to the board billings on a regular basis.

Status:

- A. The Sheriff's department determined the bond monies were unrecoverable and no charges were filed.
- B-I. Not Implemented See MAR No. 2.

J. Not Implemented. Although not repeated in the current MAR, our recommendation remains as stated above.

K. Implemented.

7. Prosecuting Attorney's Controls and Procedures

A. Differences existed between monthly listings of open items (liabilities) and the ending cash balances that were not adequately investigated.

B. Checks totaling \$638, issued in 1994 and 1995, remained outstanding at December 31, 1997.

Recommendation:

The Prosecuting Attorney:

A. Attempt to investigate the unidentified monies and any monies remaining unidentified should be disbursed in accordance with state law.

B. Attempt to contact the payees of old outstanding checks. If the payees cannot be located, the balance should be distributed in accordance with applicable statutory provisions.

Status:

A&B. Not Implemented. See MAR No. 3.

8. Health Center

A. Receipts were not deposited timely.

B. Bids were not always solicited and bid documentation was not retained for various purchases made by the health center.

C. The general fixed asset records were incomplete. Fixed asset purchases were not always recorded immediately and were not reconciled to the property records.

Recommendation:

The Health Center Board:

A. Require deposits be made daily or when accumulated receipts exceed \$100.

B. Solicit bids for purchases in accordance with state law and retain documentation of these bids and justification for bid award.

- C. Maintain complete and accurate general fixed asset records in a manner that beginning balances, addition, and deletions can be reconciled to year-end balances. In addition, additions of fixed assets should be recorded as they occur and fixed asset purchases should be reconciled to additions to the property records.

Status:

A&B. Implemented.

- C. Partially Implemented. General fixed asset records are maintained, but fixed asset purchases are not recorded as they occur. Although not repeated in the current MAR, our recommendation remains as stated above.

STATISTICAL SECTION

History, Organization, and
Statistical Information

WRIGHT COUNTY, MISSOURI
HISTORY, ORGANIZATION,
AND STATISTICAL INFORMATION

Organized in 1841, the county of Wright was named after Silas Wright, a U.S. Senator. Wright County is a township-organized, third-class county and is part of the Forty-Fourth Judicial Circuit. The county seat is Hartville.

Wright County's government is composed of a three-member county commission and separate elected officials performing various tasks. The county commission has mainly administrative duties in setting tax levies, appropriating county funds, appointing board members and trustees of special services, accounting for county property, maintaining county roads and bridges, and performing miscellaneous duties not handled by other county officials.

Principal functions of these other officials relate to judicial courts, law enforcement, property assessment, property tax collections, conduct of elections, and maintenance of financial and other records of importance to the county's citizens.

Counties typically spend a large portion of their receipts to support general county operations and to build and maintain roads and bridges. The following chart shows from where Wright County received its money in 1999 and 1998 to support the county General Revenue and Special Road and Bridge Funds:

SOURCE	1999		1998	
	AMOUNT	% OF TOTAL	AMOUNT	% OF TOTAL
Property taxes	\$ 23,368	1	21,079	1
Sales taxes	639,003	31	579,669	29
Federal and state aid	923,741	44	882,487	44
Fees, interest, and other	505,277	24	527,900	26
Total	\$ 2,091,389	100	2,011,135	100

The following chart shows how Wright County spent monies in 1999 and 1998 from the General Revenue and Special Road and Bridge Funds:

USE	1999		1998	
	AMOUNT	% OF TOTAL	AMOUNT	% OF TOTAL
General county government	\$ 614,569	30	535,424	27
Public safety	530,087	26	503,073	26
Highways and roads	890,164	44	928,306	47
Total	\$ 2,034,820	100	1,966,803	100

The county maintains approximately 36 county bridges and 641 miles of county roads.

The county's population was 13,667 in 1970 and 16,758 in 1990. The following chart shows the county's change in assessed valuation since 1970:

		Year Ended December 31,				
		1999	1998	1985*	1980**	1970**
		(in millions)				
Real estate	\$	72.4	69.6	43.4	17.1	11.9
Personal property		28.2	27.2	12.6	6.6	4.1
Railroad and utilities		9.7	8.2	5.1	4.8	2.5
Total	\$	110.3	105.0	61.1	28.5	18.5

* First year of statewide reassessment.

** Prior to 1985, separate assessments were made for merchants' and manufacturers' property. These amounts are included in real estate.

Wright County's property tax rates per \$100 of assessed valuations were as follows:

		Year Ended December 31,	
		1999	1998
Health Center Fund	\$.08	.08
Developmentally Disabled Fund		.08	.08

Property taxes attach as an enforceable lien on property as of January 1. Taxes are levied on September 1 and payable by December 31. Taxes paid after December 31 are subject to penalties. The county and townships bill and collect property taxes for themselves and most other local governments. Taxes collected were distributed as follows:

Year Ended February 28,		
	2000	1999
State of Missouri	\$ 34,962	32,686
General Revenue Fund	71	69
Special Road and Bridge Fund	23,426	22,263
Assessment Fund	42,484	38,943
Health Center Fund	94,186	89,279
Developmentally Disabled Fund	93,821	88,943
Township debt service	1,495	3,840
Townships	402,460	380,613
School districts	3,357,979	3,104,313
Library district	165,480	156,845
Cities	57,099	59,715
County Clerk	1,977	2,076
County Employees' Retirement	27,909	28,202
Commissions and fees:		
Townships	34,993	32,715
General Revenue Fund	40,287	35,243
Total	\$ 4,378,629	4,075,745

Percentages of current taxes collected were as follows:

Year Ended February 28,		
	2000	1999
Real estate	89.8 %	89.3 %
Personal property	89.1	88.7
Railroad and utilities	100.0	93.0

Wright County also has the following sales taxes; rates are per \$1 of retail sales:

	Rate	Expiration Date	Required Property Tax Reduction
General	\$.0050	None	50

The elected officials and their compensation paid for the year ended December 31 (except as noted) are indicated below.

Officeholder	2000	1999	1998
County-Paid Officials:			
Rex Epperly, Presiding Commissioner	\$	22,565	
Leo Dowden, Presiding Commissioner			17,500
John Williams, Associate Commissioner		17,500	17,500
Frank Bolt, Associate Commissioner		17,500	17,500
Tony Dugger, County Clerk		31,160	29,520
Larry A. Tyrrell, Prosecuting Attorney		36,900	34,000
G.L. (Mitch) Mitchell, Sheriff		35,000	35,000
Lynn Hurtt, County Coroner		6,500	6,500
John T. Miller, Public Administrator *		19,409	16,867
Fern Moore, Treasurer and Ex Officio County Collector, year ended March 31,	27,250	27,250	
Brenda Day, County Assessor **, year ended August 31,		30,420	30,420
Louie Carmack, County Surveyor ***		N/A	N/A

* Includes fees received from probate cases.

** Includes \$900 annual compensation received from the state. In addition to the \$30,420 indicated above, the Assessor was paid \$8,880 in December 2000 resulting from a salary underpayment since November 1997.

*** Compensation on a fee basis.

State-Paid Officials:

Joe Chadwell, Circuit Clerk and Ex Officio Recorder of Deeds	44,292	42,183
Noble I. Leighton, Associate Circuit Judge	87,235	85,158

A breakdown of employees (excluding the elected officials) by office at December 31, 1999, is as follows:

Office	Number of Employees Paid by	
	County	State
Circuit Clerk and Ex Officio Recorder of Deeds	1	2
County Clerk	3	0
Prosecuting Attorney	4	0
Sheriff *	12	0
County Coroner **	1	0
Treasurer and Ex Officio County Collector	2	0
County Assessor **	4	0
Associate Division	0	3
Probate Division	0	1
Road and Bridge	10	0
Health Center *	11	0
Juvenile Detention Center *	6	11
Total	<u>54</u>	<u>17</u>

* Includes two part-time employees.

** Includes one part-time employee.

In addition, the county pays a proportionate share of the salaries of other circuit court-appointed employees. Wright County's share of the Forty-Fourth Judicial Circuit's expenses is 45 percent.

Wright County, in conjunction with Texas County, created the Wri-Tex 911 system in 1992. The governing body consists of the county commissioners from each county. Revenues are generated from a phone-use tax which was approved by the voters in 1992. Funds are held by the Texas County Treasurer. Revenues for the system total approximately \$350,000 annually.